

House File 438 - Enrolled

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HOUSE FILE 438

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1 3 AN ACT
1 4 RELATING TO ASSESSMENTS ASSOCIATED WITH SOIL AND WATER
1 5 CONSERVATION DISTRICTS, BY PROVIDING FOR THE DEPOSIT OF
1 6 MONEYS IN A FUND ESTABLISHED BY A DISTRICT'S COMMISSIONERS.
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1 8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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1 10 Section 1. Section 161A.20, unnumbered paragraph 5, Code
1 11 2005, is amended to read as follows:
1 12 The special tax ~~so~~ levied under this section shall be
1 13 collected in the same manner as other taxes with like a
1 14 penalty for delinquency, ~~with the proceeds therefrom to be~~
1 15 ~~kept in.~~ The moneys collected from the special tax and any
1 16 delinquency penalty shall be deposited in a fund established
1 17 by the governing body as provided by a resolution adopted by
1 18 the governing body and delivered for filing with each
1 19 appropriate county treasurer. Moneys earned as income from
1 20 moneys in the fund, including as interest, shall remain in the
1 21 fund until expended by the governing body according to
1 22 procedures specified in the resolution. If the governing body
1 23 does not adopt a resolution or deliver the resolution to the
1 24 county treasurer, the moneys shall be deposited into a
1 25 separate account in the county's general fund by the
1 26 ~~appropriate that county treasurer or treasurers.~~ The account
1 27 shall be identified by the official name of the subdistrict
1 28 and expenditures therefrom from the account shall be made on
1 29 requisition of the chairperson and secretary of the governing
1 30 body of the subdistrict.
1 31 Sec. 2. Section 161A.33, Code 2005, is amended to read as
1 32 follows:
1 33 161A.33 ASSESSMENTS TRANSMITTED.
1 34 1. The governing body upon receiving the reports from
1 35 three appointed appraisers and after holding the hearings
2 1 shall transmit and certify the amounts of assessments to the
2 2 respective boards of supervisors which upon receipt of
2 3 certification from the governing body of the district, make
2 4 the necessary levy of such assessments as fixed by the
2 5 governing body upon the land within such subdistrict ~~and all.~~
2 6 The assessments shall be levied at that time as a tax and
2 7 shall bear interest at a rate not exceeding that permitted by
2 8 chapter 74A from that date payable annually except as
2 9 hereafter provided as to cash payments therefor within a
2 10 specified time.
2 11 2. The assessment ~~so~~ levied under this section together
2 12 with any accrued interest or delinquency penalty as provided
2 13 in this chapter shall be kept in deposited in a fund
2 14 established by the governing body as provided by a resolution
2 15 adopted by the governing body and delivered for filing with
2 16 each appropriate county treasurer. Moneys earned as income
2 17 from moneys in the fund, including as interest, shall remain
2 18 in the fund until expended by the governing body according to
2 19 procedures specified in the resolution. If the governing body
2 20 does not adopt a resolution or deliver the resolution to the
2 21 county treasurer, the moneys shall be deposited into a
2 22 separate account in the county's general fund by the
2 23 ~~appropriate that county treasurer or treasurers.~~ The account
2 24 shall be identified by the official name of the subdistrict
2 25 and expenditures therefrom from the account shall be made on
2 26 requisition of the chairperson and secretary of the governing
2 27 body of the subdistrict.
2 28 3. At no time ~~will~~ shall an assessment be made where the
2 29 benefits accrued to the subdistrict do not exceed the cost of
2 30 the improvements within the ~~said~~ subdistrict.
2 31 Sec. 3. Section 161A.34, Code 2005, is amended to read as
2 32 follows:
2 33 161A.34 PAYMENT TO COUNTY TREASURER.
2 34 1. All assessments for benefits shall be levied at one
2 35 time against the property benefited and when levied and
3 1 certified by the board or boards of supervisors shall be paid
3 2 at the office of the county treasurer. Each person ~~or~~
3 3 ~~corporation~~ shall have the right within twenty days after the
3 4 levy of assessments to pay the person's or corporation's
3 5 assessment in full without interest. The county treasurer

3 6 shall pay the collected moneys into a fund established by the
3 7 governing body or an account of the county's general fund as
3 8 provided in section 161A.33.

3 9 2. If any levy of assessments is not sufficient to meet
3 10 the cost and expenses of organizing and construction
3 11 apportioned to each owner upon each forty-acre tract or less,
3 12 additional assessments may be made on the same classification
3 13 as the previous ones.

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3 18 CHRISTOPHER C. RANTS
3 19 Speaker of the House

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3 23 JOHN P. KIBBIE
3 24 President of the Senate

3 25 I hereby certify that this bill originated in the House and
3 26 is known as House File 438, Eighty-first General Assembly.

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3 30 _____
3 31 MARGARET THOMSON
3 32 Chief Clerk of the House

3 33 Approved _____, 2005

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4 2 THOMAS J. VILSACK
4 3 Governor